

Hearing Date and Time: May 29, 2008 at 10:00 a.m.
Objection Deadline: May 22, 2008 at 4:00 p.m.

SEYFARTH SHAW LLP

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Atlanta, Georgia 30309
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Paul M. Baisier (PB 8927)

-and-

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Robert W. Dremluk (RD 3109)

Attorneys for Fujikura America, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re:)	Chapter 11
)	
DELPHI CORPORATION, et al.)	Case No. 05-44481 (RDD)
)	
)	(Jointly Administered)
Debtors.)	
-----X		

**FUJIKURA AMERICA, INC.'S RESPONSE TO THE DEBTORS' (I) OMNIBUS
OBJECTION PURSUANT TO CONFIRMATION ORDER, 11 U.S.C. §§ 105(a), 365, AND
FED. R. BANKR. P. 9014 REGARDING CURE PROPOSALS SUBMITTED UNDER
ARTICLE 8.2(b) OF DEBTORS' PLAN OF REORGANIZATION AND (II) REQUEST
FOR ORDER PROVISIONALLY ALLOWING CERTAIN CURE PROPOSALS**

Fujikura America, Inc. ("Fujikura"), through its undersigned counsel, hereby files
Fujikura's Response ("Response") to the Debtors' (I) Omnibus Objection Pursuant to
Confirmation Order, 11 U.S.C. §§ 105(a), 365, and Fed. R. Bankr. P. 9014 Regarding Cure
Proposals Submitted Under Article 8.2(b) of Debtors' Plan of Reorganization and (II) Request
for Order Provisionally Allowing Certain Cure Proposals (the "Omnibus 8.2(b) Cure")

Objection”), and to the Debtors’ associated “Notice of Objection to Cure Proposal”, dated April 24, 2008 and addressed to Fujikura.

In support of its Response, Fujikura states as follows:

I. BACKGROUND

1. Delphi Corporation and its related domestic entities (collectively, the “Debtors”) commenced their bankruptcy cases under Chapter 11 of title 11, United States Code (the “Bankruptcy Code”) on October 8 and 14, 2005 (the “Filing Dates”). No trustee or examiner has been appointed in these cases, and the Debtors remain in possession.

2. On or about December 10, 2007, Debtors purportedly served a Notice of Cure Amount with Respect to Executory Contract to be Assumed or Assumed and Assigned Under Plan of Reorganization (the “Notice of Cure”) on Fujikura.

3. Fujikura properly and timely submitted its completed Notice of Cure to Debtors’ administrator, Kurtzman Carson Consultants LLC, by the January 11, 2008 deadline.

4. Debtors did not object to the form or substance of Fujikura’s submission of its completed Notice of Cure.

5. However, the Notice of Cure failed to list several executory contracts with Fujikura that should have been listed.

6. As a result, on or about January 10, 2008, Fujikura filed its Limited Objection to Confirmation of the Plan of Reorganization (the “Limited Objection”). The Limited Objection identified several open prepetition executory contracts between Debtors and Fujikura that were not included in the Cure Notice but that had unpaid prepetition amounts associated with them.

7. Specifically, the Limited Objection noted that the Notice of Cure failed to list (and provide cure amounts for) the following eight (8) open prepetition purchase orders between Fujikura and Debtors:

PO# 550028999
PO# 550053057
PO# 550143952
PO# 550079361
PO# 550143952
PO# 550054621
PO# 550069721
PO# 550029000

8. Subsequently, in an attempt to resolve Fujikura's Limited Objection, Debtors and Fujikura exchanged communications and documents regarding the eight (8) executory contracts that were not included in the Notice of Cure.

9. Based on the communications with the Debtors, as well as a review of Fujikura's records, Fujikura determined that the following three (3) prepetition executory contracts that were not included in the Notice of Cure have outstanding prepetition obligations that must be cured in order for same to be assumed (the "Additional Outstanding Executory Contracts":

<u>Contract/PO#</u>	<u>Cure Amount Owed</u>
PO#550028999	\$25,974.00
PO#550029000	\$1,166.20
PO#550079361	\$3,341.25

10. Pursuant to the terms of the Disclosure Statement and the Plan of Reorganization, the Debtors are to assume all executory contracts not otherwise rejected. Accordingly, Fujikura understands that all executory contracts with Debtors will be assumed, and thus all defaults under same must be cured.

11. On or about January 25, 2008, the Court entered an order confirming Debtors' Plan of Reorganization (the "Confirmation Order").

12. Article 8.2(b) of the confirmed Plan of Reorganization (the Plan) provides, in pertinent part: “Any party to an Other Executory Contract . . . who wishes to assert that Cure shall be required as a condition to assumption shall file and serve a proposed Cure Claim so as to be received by the Debtors or Reorganized Debtors, as applicable, and their counsel at the address set forth in Article 14.8 hereof within 45 days after entry of the Confirmation Order (the “Cure Claim Submission Deadline”), after which the Debtors or Reorganized Debtors, as the case may be, shall have 45 days to file any objections thereto.”

13. On March 7, 2008, Fujikura timely filed its “Cure Claim Pursuant to Section 8.2(b) of Confirmed Plan” (the “Fujikura Cure Claim”) before the Cure Claim Submission Deadline.

14. The Fujikura Cure Claim itemized the following Additional Outstanding Executory Contracts (and the associated cure amounts for each contract) between Debtors and Fujikura that were not included in the Notice of Cure sent to Fujikura and remain outstanding:

<u>Contract/PO#</u>	<u>Cure Amount Owed</u>
PO#550028999	\$25,974.00
PO#550029000	\$1,166.20
PO#550079361	\$3,341.25

15. Fujikura requested that the Debtors cure defaults under the three (3) Additional Outstanding Executory Contracts by paying the indicated amounts.¹ Also, Fujikura requested that the payment of the cure amounts be made in cash as soon as reasonably practicable after the Effective Date (as defined by the Plan), but in any event no later than 30 days after the Effective Date.

¹ Additional information regarding these amounts are included in the timely filed Proof of Claim of Fujikura. These amounts are in addition to the amounts requested under the response filed by Fujikura to the Notice of Cure.

16. On or about April 24, 2008, which was forty-eight (48) days after Fujikura filed its Fujikura Cure Claim, Debtors filed its Omnibus 8.2(b) Objection.

17. In Debtors' Omnibus 8.2(b) Objection, Debtors objected to the Fujikura Cure Claim by stating that the amounts asserted did not match the Debtors' books and records.

18. Debtors concede that of the asserted total additional cure amount of \$30,481.45, \$22,518.00 should be permitted as the modified amount. Therefore, Debtors are objecting to Fujikura's request for cure of contracts totaling \$7,963.45.

19. Debtors did not submit or reference any evidence to support their objection and did not address the documents and communications previously exchanged by Fujikura with Debtors' counsel.

II. THERE IS NO BASIS TO SUPPORT DEBTORS' OBJECTION TO THE FUJIKURA CURE CLAIM

20. After review of the Debtors' Omnibus 8.2(b) Objection and prior communications and exchanged documents with Debtors' counsel, it appears Debtors object to the Fujikura Cure Claim as follows:

<u>Contract/PO#</u>	<u>Cure Amount Sought</u>	<u>Summary of Debtors' Objection</u>
PO#550028999	\$25,974.00	Reduce by \$3,456 for Invoice Q1120104 because the product was returned
PO#550029000	\$1,166.20	Eliminate because Invoices 102005QG and 26-DE029 were paid in full.
PO#550079361	\$3,341.25	Eliminate because it was paid in full.

21. Each of Debtors' objections are incorrect.

A. PO#550028999

22. Debtors do not object to curing this contract in entirety. Rather, based on prior communications with Debtors' counsel, Debtors object to the cure of one of the invoices under

PO#550028999. Specifically, Debtors contend that Invoice Q1120104 should not be subject to cure because the product was returned to Fujikura.

23. However, Debtors' own records confirm that the product that the Debtors' allege was returned was (a) not a product of Fujikura; and (b) returned to a third party named Krah. Attached as Exhibit A is the Purchased Material Rejection Report forwarded to Fujikura by Debtors, along with a cover e-mail from Fujikura.

24. Accordingly, Debtors' books and records are incorrect. Invoice Q1120104 is subject to cure and PO#550028999 should be cured for the total amount of \$25,974.00.

B. PO#550029000

25. Debtors object to curing this contract in its entirety. Based on prior communications with Debtors' counsel, Debtors assert that the invoices under this contract (Invoice 102005QG and Invoice 26-DE029) were paid in full.

26. Fujikura admits that the amounts owed under Invoice 102005QG were paid in full.

27. However, a balance of \$1166.20 remains under Invoice 26-DE029, and therefore, PO#550029000 remains subject to cure. Attached as Exhibit B is Fujikura's records showing that of the \$8,616.96 owing on Invoice 26-DE029, only \$7,450.76 was paid by Debtors, with the balance of \$1,166.20 written off by Fujikura for internal record-keeping purposes only.

28. Accordingly, Debtors' books and records are incorrect. Invoice 26-DE029 remains subject to cure and PO#550029000 should be cured for the total amount of \$1166.20.

C. PO#550079361

29. Debtors object to curing this contract in its entirety. Based on prior communications with Debtors' counsel, Debtors assert that the invoice under this contract (Invoice QF100505, in the amount of \$3,341.25) was paid in full.

30. However, Fujikura was never paid for this contract. Attached as Exhibit C are Fujikura's records showing that Fujikura was never paid for Invoice QF100505.

31. Accordingly, Invoice QF100505 remains subject to cure and PO#550079361 should be cured for the total amount of \$3,341.25.

III. DEBTORS DID NOT TIMELY FILE THE OMNIBUS 8.2 OBJECTION

32. Fujikura timely filed the Fujikura Cure Claim on March 7, 2008.

33. Debtors filed its Omnibus 8.2(b) Objection on April 24, 2008, forty-eight (48) days after the filing of the Fujikura Cure Claim.

34. Article 8.2(b) of the Plan states: "Any party to an Other Executory Contract . . . who wishes to assert that Cure shall be required as a condition to assumption shall file and serve a proposed Cure Claim so as to be received by the Debtors or Reorganized Debtors, as applicable, and their counsel at the address set forth in Article 14.8 hereof within 45 days after entry of the Confirmation Order (the "Cure Claim Submission Deadline"), *after which the Debtors or Reorganized Debtors, as the case may be, shall have 45 days to file any objections thereto.*" (Emphasis added.)

35. Accordingly, the Omnibus 8.2(b) Objection is ineffective as it related to the Fujikura Cure Claim. Therefore, the Fujikura Cure Claim is required to be paid, in cash, under 11 U.S.C. § 365.

36. Fujikura expressly reserves its rights to supplement and modify this Response as well as the Fujikura Cure Claim. This Response is filed as it relates to the Fujikura Cure Claim and the rights derived thereunder. Nothing contained herein should be construed as a waiver of Fujikura with respect to any other rights.

WHEREFORE, Fujikura respectfully requests that this Court enter an order:

(a) holding that all defaults under the Additional Outstanding Executory Contracts must be cured and associated damages paid as set forth herein, and that Debtors' Omnibus 8.2(b) Objection as it relates to Fujikura's claim is overruled;

(b) directing Debtors to cure the Additional Outstanding Executory Contracts by paying the amounts indicated herein with respect thereto;

(c) directing Debtors to pay the amounts owed for the Additional Outstanding Executory Contracts in cash as soon as reasonably practicable after the Effective Date (as defined by the Plan), but in any event no later than 30 days after the Effective Date; and

(d) granting Fujikura such other relief as is appropriate.

Dated: May 21, 2008

Respectfully submitted,

SEYFARTH SHAW LLP

/s/ Robert W. Dremluk

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Attorneys for Fujikura America, Inc.

CERTIFICATE OF SERVICE

I, Robert W. Dremluk, hereby certify that the foregoing was electronically filed using the Court's CM/ECF filing system, which will send notice of this filing pursuant to the Court's ECF system. Moreover, I further certify that a true and correct copy of the same was served by overnight mail to the parties identified below, on this 21st day of May, 2008.

Delphi Corp.
5725 Delphi Drive
Troy, MI 48098
Attn: General Counsel

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Suite 2100
Chicago, IL 60606
Attn: John K. Lyons, Carl Tullson and Ron E. Meisler

Davis Polk & Wardwell
450 Lexington Avenue
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885 Third Avenue
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Attn: Robert J. Rosenberg and Mark A. Broude

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Attn: Bonnie Steingart

Office of the U.S Trustee
Southern District of New York
33 Whitehall Street
Suite 2100
New York, NY 10004
Attn: Alicia M. Leonard

The Honorable Robert D. Drain
United States Bankruptcy Judge
U.S. Bankruptcy Court for the Southern District of New York
One Bowling Green
Room 632
New York, NY 10004

/s/ Robert W. Dremluk

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Attorneys for Fujikura America, Inc.

EXHIBIT A

DEC-14 2007 16:24
Message

Fujikura America INC.

408 727 3415 P.016
Page 1 of 1

Fides Pacheco

16/17

From: Fides Pacheco [fides@fujikura.com]
Sent: Wednesday, May 16, 2007 3:33 PM
To: 'Arambasich, Rob'
Subject: FW: Delphi claimed that attached shipment was returned.
Importance: High

Rob,

Below is the feedback I got from my staff handling Delphi shipments.

I quote:
Fides,

I just reviewed the paperwork again, and saw the vendor as KRAH C/O IQS.
I wonder if the products were made by Krah, that is why we don't have any record.

"ASN# Q1120104" is for the shipment that Fujikura / IQS made on 12/1/04, but since this number was noted by handwriting, it is possible that it isn't a valid number.

I doubt this claim was not for FAI, but it was for Krah.

Please let me know if you have any comments.
Thank you.

Unquote:

Please verify and advise us if this return is not for FAI but for Krah.

FYI.

Fides N. Pacheco

GM - Operations Group
Tel No. 408 988 7467
Cell No. 408 529 4154
Fax No. 408 980 9750
Fides,

I just reviewed the paperwork again, and saw the vendor as KRAH C/O IQS.
I wonder if the products were made by Krah, that is why we don't have any record.

"ASN# Q1120104" is for the shipment that Fujikura / IQS made on 12/1/04, but since this number was noted by handwriting, it is possible that it isn't a valid number.

I doubt this claim was not for FAI, but it was for Krah.

Please let me know if you have any comments.
Thank you.

12/13/2007

DEC-14 2007 16:24

Fujikura America INC.

408 727 3415

P.017

DELPHI ADMINISTRATION Fax:7164393845

Aug 19 2005

9:23

P.03

Purchased Material Rejection Report

PMRR NO.
396

Krah C/O IQS
VENDOR

F/I DEPT

DATE RECEIVED (BEST

12/22/2004

WHSBY -DARES

MATERIAL NO.

RETURN

Kenmore
Cv

NY
7164

14217
716 4386

52402974

MATERIAL
Resistor

PRELIMINARY

TOTAL UNITS
2880

UNIT OF
Piece

DELPHI CONTACT/ PHONE:
L Stellrecht / 716 4383386

Reason Rejected
To be tested by IQS

FINAL

FINAL PURCH
RETURN TO VENDOR

SUM TOTAL
2880

UNIT OF
Piece

COMMENTS & MOVEMENT INSTRUCTIONS:

Claim #82 / 3562 - To be tested by IQS and returned to Delphi T&I (08/19/2005)

SAP Delivery
Number

ZRET Number

5004070950

0183275081

Q I 120104

6005527338

May 7 2007 12:29 P.01

Fax:7164393735

RECEIVING BLD7

TOTAL P.017

EXHIBIT B

DEC 14-2007 16:20

Fujikura America INC.

408 727 3415

P.004



Fujikura America, Inc.

INVOICE

Invoice : Reprint
Page 1 of 1

Invoice No : 133167
Invoice Date : 9/13/2005
Order No : 38736-0
Order Date : 6/1/2005
Cust PO No : 0550029000/HN02513

4/17 4/16
Date Shipped : 9/13/2005
Carrier : DANZAS
Freight :
FOB : FCA JAPAN

Sold To : 001715
DELPHI AUTOMOTIVE SYSTEMS - DO NOT
USE
ACCOUNTS PAYABLE
200 UPPER MOUNTAIN ROAD
LOCKPORT, NY 14094
USA

Ship To : ELPASO
DELPHI AUTOMOTIVE SYSTEMS
DELPHI HARRISON DISTRIBUTION
CENTER
32 CELERITY WAGON
EL PASO, TX 79906
USA

Contact : RICK LIRA
Terms : NET 30
Tax : NOTAX

Item No / Description	Ordered	Shipped	UOM	Unit Price	Ext Amount
1 52405740 REV04 RESISTOR ASM (329N)	6,528.0	6,528.0	EA	1.3200	\$8,616.96

PAID

Remit To : FUJIKURA AMERICA INC
WACHOVIA BANK N.A.
PO BOX 830885
ATLANTA GA 31193
USA

Comments :

FAIPO# 55171, 26-DE029
BL# TYO039568
shipped on 8/5/05

Subtotal : \$8,616.96

Tax : \$0.00

Freight : \$0.00

Invoice Total : \$8,616.96

Total Payments : \$0.00

Amount Due : \$8,616.96

DEC-14-2007 16:20

Fujikura America INC.

408 727 3415

P.007

Printed: 12/13/2007 10:25:52AM
Posted Cash Receipts Listing By: Document Control Number / Payer Customer Code

FAJ

Detail Style

Beginning Payer Customer Code: 001715
Beginning Apply Date: 12/06/2005
Ending Payer Customer Code: 001715
Ending Apply Date: 12/06/2005

TRX CONTROL NUMBER	CURRENCY	DESCRIPTION	ENTRY DATE	APPLY DATE	BATCH CODE	SETTLEMENT NUM
PAYER CUST CODE		PAYER CUSTOMER NAME	POST DATE	GL JRNL CTRL NUM	USER ID	CASH ACCOUNT CODE

PYTRX0034957	USD		1/6/2006	12/6/2005	ARB0014202	STL0010998
001715		DELPHI AUTOMOTIVE SYSTEMS - DO NOT USE	1/6/2006	JRNL0034648	8	1002-0001-0000001-0000000

PAYMENT INFORMATION

Payment Method : WIRE
Payment Type : Normal Payment
Document Number : 120692380
Document Date : 12/6/2005
HOME / OPERATIONAL CURRENCY INFORMATION

Payment Amount : \$7,450.76
Undistributed Amount : \$0.00
Deposit Number : DEPS1000002881

Handwritten signature and initials

CURRENCY	RATE	TYPE	RATE	PAYMENT AMOUNT	DISCOUNT	UNDISTRIBUTED AMOUNT
HOME 1	USD	BUY	1.000000*	\$7,450.76	\$0.00	\$0.00

APPLY TO NUMBER	DOCUMENT NUMBER	DOCUMENT TYPE	AGING DATE	GAIN/LOSS HOME	WRITE-OFF AMOUNT	DISCOUNT TAKEN AMOUNT	APPLIED AMOUNT
CUSTOMER CODE	DESCRIPTION		APPLY DATE				
INV00133167	INV00133167	INVOICE	9/13/2005	\$0.00	\$0.00	\$0.00	\$7,450.76
001715			12/6/2005	\$0.00			

Document Control Number 120692380001715 Totals:

Standard Payment	\$7,450.76	Undistributed	\$0.00
Non-AR Payment	\$0.00	Write-Off	\$0.00
Credit Memo Amount	\$0.00	Discount Taken	\$0.00
Gain/Loss	\$0.00		

REPORT TOTALS:

Standard Payment	\$7,450.76	Undistributed	\$0.00
Non-AR Payment	\$0.00	Write-Off	\$0.00
Credit Memo Amount	\$0.00	Discount Taken	\$0.00
Gain/Loss	\$0.00		

TOTAL NUMBER OF POSTED CASH RECEIPTS LISTED: 1

[illegible]

EXHIBIT C

EXHIBIT 'B' TO PROOF OF CLAIM OF FUJIKURA AMERICA, INC

Invoice No.	Part Number	Program	Doc Amt	QTY	Location	Shipped	Delphi ASN#	Delphi Receiving#	Remarks
INV00132565	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	8/11/2005	QG081105	184519224	as of 6-18-07
INV00132834	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	8/23/2005	QG082305	184584010	
INV00132833	HN02512/0550028999	P90	\$3,229.20	2,760	Lockport	8/24/2005	QG082405	184593387	
INV00133380	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	9/1/2005	083105QF	184635861	
INV00133381	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	9/8/2005	090805QF	184674757	
INV00133382	HN02512/0550028999	P90	\$2,808.00	2,400	Lockport	9/20/2005	QF092005	184738560	
INV00133683	HN02512/0550028999	P90	\$3,229.20	2,760	Lockport	9/22/2005	QG092205	184753002	
INV00133684	HN02512/0550028999	P90	\$3,229.20	2,760	Lockport	9/27/2005	QF092705	184779732	
INV00133167	0550029000/HN02513	329N	\$8,616.96	6,528	EL Paso	8/5/2005	26-DE029	N/A	paid
INV00133941	0550029000/HN02513	329N	\$8,616.96	6,528	EL Paso	9/16/2005	102005QG	185161428	paid
INV00129425	550072559	Rodman	\$232.83	130	EL Paso	4/22/2005	DHL TRK# 2158675352		submitted FAI Invoice and POD
INV00132837	550072559	Rodman	\$3,481.70	1,944	EL Paso	8/23/2005	QF082305	184584009	
INV00133378	550072559	Rodman	\$3,481.70	1,944	EL Paso	8/29/2005	QF082905	184623956	
INV00133379	550072559	Rodman	\$3,481.70	1,944	EL Paso	9/1/2005	QH090105	184645169	
INV00133685	550072559	Rodman	\$3,481.70	1,944	EL Paso	9/16/2005	QF091605	184721019	
INV00133862	550072559	Rodman	\$3,481.70	1,944	EL Paso	9/23/2005	QI092305	185027454	
INV00133383	550075750	Delta	\$10,771.20	7,920	Lockport	8/25/2005	QG082505	18493270	
INV00133384	550075750	Delta	\$5,385.60	3,960	Lockport	9/15/2005	QF091505	184714648	
INV00133385	550075750	Delta	\$5,385.60	3,960	Lockport	9/20/2005	091905QF	184743785	
INV00133864	550075750	Delta	\$5,385.60	3,960	Lockport	9/30/2005	QF093005	184745382	

FBI/Account Comments	
	<p data-bbox="690 1549 803 1818">INV00133164 was paid on 12/06/05 in the amount of \$7,450.76. Remaining balance of \$1,166.20. INV00133941 was paid on 11/04/05 in the amount of \$8,616.96.</p> <p data-bbox="836 1749 857 1818">Unpaid</p>

INV00128642	550069721	52409172	GMX	\$2,154.24	1,632	EL Paso	3/11/2005	Fedex TRK# 839291518604		submitted FAI invoice and POD
INV00132566	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/2/2005	QF080205	184465309	
INV00132567	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/5/2005	QF080505	184488636	
INV00132568	550054621	52409172	GMX	\$4,930.00	3,944	Lockport	8/11/2005	081005QD	184518058	
INV00132569	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	8/11/2005	QH081105	184520819	
INV00132570	550054621	52409172	GMX	\$4,930.00	3,944	Lockport	8/12/2005	QF081205	184526951	
INV00132571	550054621	52409172	GMX	\$4,760.00	3,808	Lockport	8/17/2008	QF081705	184551226	
INV00132838	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/23/2005	QG082305	184584010	
INV00132839	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	8/24/2005	QF082405	184593383	
INV00132840	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/25/2005	QH082505	184593271	
INV00133386	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/1/2005	083105QF	184635861	
INV00133387	550054621	52409172	GMX	\$4,760.00	3,808	Lockport	9/2/2005	QH090205	184646622	
INV00133388	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	9/2/2005	QG090205	184646623	
INV00133661	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	9/2/2005	QG090205	184646623	
INV00133659	550054621	52409172	GMX	\$4,930.00	3,944	Lockport	9/8/2005	090805QF	184674757	
INV00133660	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/14/2005	091305QF	184704431	
INV00133662	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/15/2005	QG091505	184714649	
INV00133679	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/20/2005	QF092005	184738560	
INV00133680	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/22/2005	QG092205	184753002	
INV00133682	550054621	52409172	GMX	\$4,760.00	3,808	Lockport	9/27/2005	QF092705	184779732	
INV00133944	550069721	52409172	GMX	\$5,100.00	4,080	Lockport	9/27/2005	QG092705	184779734	
INV00133863	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/30/2005	QG093005	185020335	
INV00133949	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	10/5/2005	QF100405	185039265	
INV00133948	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	10/6/2005	QG100605A	185051106	
INV00133168	550078028	52409877	Epsilon	\$20,047.50	14,580	Lockport	9/7/2005	26-DN073	184696200	
INV00133950	550079157/550025742	52409877	Epsilon	\$3,341.25	2,430	Kansas City	9/30/2005	QG092905	185048729	
INV00133951	550025742/550079157	52409877	Epsilon	\$6,682.50	4,860	Kansas City	10/4/2005	QH100405	185048704	
INV00133952	550079361	52409877	Epsilon	\$3,341.25	2,430	Adrian	10/5/2005	QF100505	185043777	
INV00133953	550078028	52409877	Epsilon	\$3,341.25	2,430	Lockport	10/6/2005	QG100605	185051107	
Unsecured Claim				\$242,455.24						

